

Amendment No. 32 to HB0534

**Holt
Signature of Sponsor**

AMEND Senate Bill No. 1221

House Bill No. 534*

by adding the following as new sections immediately preceding the effective date section and renumbering the remaining section accordingly:

SECTION __. Tennessee Code Annotated, Section 67-3-201, is amended by adding the following as a new subsection:

(c)

(1) Notwithstanding subsection (a), the tax rate for gasoline that is sold at retail in a distressed rural county is twenty cents (20¢) per gallon.

(2) As used in this subsection (c), "distressed rural county" means any county that qualifies as an "eligible county" under § 67-6-104, for the apportionment of sales and use tax revenue for commercial development districts.

SECTION __. Tennessee Code Annotated, Section 67-3-202, is amended by adding the following as a new subsection:

(d)

(1) Notwithstanding subsection (a), the tax rate for diesel fuel that is sold at retail in a distressed rural county is seventeen cents (17¢) per gallon.

(2) As used in this subsection (d), "distressed rural county" means any county that qualifies as an "eligible county" under § 67-6-104, for the apportionment of sales and use tax revenue for commercial development districts.

SECTION __. Tennessee Code Annotated, Section 67-3-1102, is amended by adding the following as a new subsection:

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AMEND Senate Bill No. 1221

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(c)

(1) Notwithstanding subsection (a), the tax rate for liquefied gas that is sold at retail in a distressed rural county is fourteen cents (14¢) per gallon.

(2) As used in this subsection (c), "distressed rural county" means any county that qualifies as an "eligible county" under § 67-6-104, for the apportionment of sales and use tax revenue for commercial development districts.

SECTION __. Tennessee Code Annotated, Section 67-3-1113, is amended by adding the following as a new subsection:

(c)

(1) Notwithstanding subsection (a), the tax rate for compressed natural gas that is sold at retail in a distressed rural county is thirteen cents (13¢) per gallon.

(2) As used in this subsection (c), "distressed rural county" means any county that qualifies as an "eligible county" under § 67-6-104, for the apportionment of sales and use tax revenue for commercial development districts.